been released upto 30 Nov. 2005 to 7 States, as follows: Andhra Pradesh (Rs. 193.80 crores), Bihar (Rs. 47.31 crores), Karnataka (Rs. 251.16 crores), Kerala (Rs. 181.77 crores), Maharashtra (Rs. 259.89 crores), . Tripura (Rs.4.89 crores) and West Bengal (Rs. 88.07 crores).

Increase in limit of gratuity

1452. SHRI DHARAM PAL SABHARWAL: Will the Minister of FINANCE be pleased to state:

(a) whether Government propose to increase the limit of gratuity from the present level of Rs. 3.5 lacs; and

(b) if so, the details thereof and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) No, Sir.

(b) *Status quo* is being maintained keeping in view the possible repercussions in case the limit increased.

Income-Tax exemption of Fish Farmers in Punjab

1453. SHRI DHARAM PAL SABHARWAL. Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that fish farmers in Punjab have been distinguished from other agriculturists and have been subjected to income tax *vide* Ministry of Finance's notification dated 20th December, 1993;

(b) whether the farmers in Punjab have been protesting against this; and

(c) whether there is any proposal to give Income Tax exemption to fish farmers at par with agriculturists and if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) No, Sir. Fish farmers of Punjab are not given different treatment under I.T. Law from the fish farmers of other parts of the country. All fish farmers, unlike agriculturists, are subjected to Income tax. A clarification was issued by the Central Board of Direct Taxes regarding the procedure to be adopted for assessing the income offish farmers and it is applicable all over the country.